

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (Canceled):

Claim 2 (Currently Amended): A process according to claim 1, characterized in that it ~~comprises comprising:~~

- a catalytic reaction step a) ~~in which~~ simultaneously introducing an aliquot quantity of oil and the monoalcohol ~~are simultaneously introduced~~ into said first reactor, preheated to a temperature in the range 180°C to 210°C and at an operating pressure in the range 4 to 6 MPa;
- ~~a step b) in which the~~ completely or partially evaporating a reaction mixture leaving the first catalysis reactor ~~undergoes complete or partial evaporation~~ of the excess mono-, encouraging separation of the glycerol formed, which is recovered;
- ~~a step c) in which~~ introducing the ester mixture ~~is introduced~~ into the second reactor with addition of the equivalent by weight of monoalcohol;
- ~~a step d) in which~~ complete evaporation of the mixture from step c) undergoes complete evaporation of the excess monoalcohol, ~~then the~~ and eliminating residual glycerol formed ~~is eliminated~~.

Claim 3 (Currently Amended): A process according to claim 1 ~~13~~, ~~characterized in that~~ wherein the catalyst used in steps a) and c) comprises a zinc aluminate mixed oxide and with formula ZnAl_2O_4 , $x\text{ZnO}$, $y\text{Al}_2\text{O}_3$, in which x and y each represent a number in the range 0 to 2.

Claim 4 (Currently Amended): A process according to claim 3, ~~characterized in that~~ wherein the zinc aluminate of the catalyst is of the spinel type.

Claim 5 (Currently Amended): A process according to claim ~~1~~ 13, ~~characterized in that~~ wherein the two reactors are substantially identical in size and step c) is carried out under the catalysis conditions of the first catalysis step a).

Claim 6 (Currently Amended): A process according to claim 1 ~~13~~, ~~characterized in that~~ wherein the starting oil is ~~selected from~~ unrefined, naturally fatty acid-rich degummed rapeseed, soya ~~and or~~ or sunflower oil.

Claim 7 (Currently Amended): A process according to claim 1 ~~13~~, ~~characterized in that~~ wherein the starting oil is ~~selected from~~ naturally fatty acid-rich exotic African palm, palm nut oil ~~and or~~ or coconut oil.

Claim 8 (Currently Amended): A process according to claim 1 ~~13~~, ~~characterized in that~~ wherein an unrefined acid oil freed of its phospholipids and/or gums and with an acid number between 0.5 and 20 is used.

Claim 9 **(Currently Amended):** A process according to claim 8, ~~characterized in that~~
wherein the acid number is between 1 and 15.

Claim 10 **(Currently Amended):** A process according to claim 8, ~~characterized in that~~
wherein the acid number is between 2 and 12.

Claim 11 **(Currently Amended):** A process according to claim 9, ~~characterized in that~~
wherein the oil results from pressure and/or extraction and has undergone a degumming step to obtain a residual phosphorous content of less than 10 ppm followed by a drying step to obtain a residual water content of less than 500 ppm.

Claim 12 **(Currently Amended):** A process according to claim 1 ~~13~~, ~~characterized in that~~
wherein the mono alcohol is methanol.

Claim 13 **(New):** A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising first catalytically reacting in the presence of a heterogeneous fixed bed catalyst said vegetable or animal oil with C1 to C5 monoalcohols in a first reactor, and second catalytically reacting in the presence of a heterogeneous fixed bed catalyst the ester mixture previously obtained, in a second reactor, transesterifying said vegetable or animal oils and simultaneously esterifying their free acidity.

Claim 14 (New) A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising:

(a) catalytically reacting said vegetable or animal oils in a first reactor with C1 to C5 mono-alcohols to esterify free acidity and transesterify the oils;

(b) treating the reaction product from the first catalytic reactor so as to completely or partially evaporate excess mono-alcohols and at least partially separating resultant glycerol; and

(c) introducing resultant mixture of transesterified oils into a second reactor along with additional mono-alcohol so as to increase the yield of resultant transesterified oils; and separating residual glycerol and mono-alcohols from the resultant transesterified oils.